

that members of the Senate will be very interested in Mr. Hanify's perspective, and I ask unanimous consent that a letter he wrote to me last September may be printed in the RECORD at the conclusion of my remarks.

The PRESIDING OFFICER. Without objection, it is so ordered.

(See Exhibit 1.)

Mr. KENNEDY. No action by the Senate can ever fully atone for the injustice suffered by these two officers. But we can correct the historical record, and restore the distinguished reputations of Admiral Kimmel and General Short.

I commend Senator BIDEN and Senator ROTH for their leadership in sponsoring this measure, and I urge the Senate to act expeditiously on this long-overdue resolution.

EXHIBIT 1

SEPTEMBER 3, 1998.

Hon. EDWARD M. KENNEDY,
Russell Senate Office Building,
Washington, DC.

DEAR SENATOR KENNEDY: I am advised that a Resolution known as the Roth/Biden Resolution has been introduced in the Senate and that it has presently the support of the following Senators: Roth; Biden; Helms; Thurmond; Inouye; Stevens; Specter; Hollings; Faircloth; Cochran and McCain. The substance of the Resolution is to request the President to advance the late Rear Admiral Husband E. Kimmel to the grade of Admiral on the retired list of the Navy and to advance the late Major General Walter C. Short to the grade of Lieutenant General on the retired list of the Army.

Admiral Kimmel at the time of Pearl Harbor was Commander in Chief of the Pacific Fleet then based in Pearl Harbor and General Short was the Commanding General of the Hawaiian Department of the Army.

The reason for my interest in this Resolution is as follows: IN early 1944 when I was a Lieutenant j.g. (U.S.N.R.) the Navy Department gave me orders which assigned me as one of counsel to the defense of Admiral Kimmel in the event of his promised court martial. As a consequence, I am probably one of the few living persons who heard the testimony before the Naval Court of Inquiry, accompanied Admiral Kimmel when he testified before the Army Board of Investigation and later heard substantially all the testimony before the members of Congress who carried on the lengthy Congressional investigation of Pearl Harbor. In the intervening fifty years I have followed very carefully all subsequent developments dealing the the Pearl Harbor catastrophe and the allocation of responsibility for that disaster.

On the basis of this experience and further studies over a fifty year period I feel strongly:

(1) That the odious charge of "dereliction of duty" made by the Roberts Commission was the cause of almost irreparable damage to the reputation of Admiral Kimmel despite the fact that the finding was later repudiated and found groundless;

(2) I am satisfied that Admiral Kimmel was subject to callous and cruel treatment by his superiors who were attempting to deflect the blame ultimately ascribed to them, particularly on account of their strange behavior on the evening of December 6th and morning of December 7th in failing to warn the Pacific Fleet and the Hawaiian Army Department that a Japanese attack on the United States was scheduled for December 7th at 1:00 p.m. Washington time (dawn at Pearl Harbor) and that intercepted intelligence indicated that

Pearl Harbor was a most probable point of attack; (Washington had this intelligence and knew that the Navy and Army in Hawaii did not have it or any means of obtaining it)

(3) Subsequent investigations by both services repudiated the "dereliction of duty" charge and in the case of Admiral Kimmel the Naval Court of Inquiry found that his plans and dispositions were adequate and competent in light of the information which he had from Washington.

The proposed legislation provides some measure of remedial Justice to a conscientious officer who for years unjustly bore the odium and disgrace associated with the Pearl Harbor catastrophe. You may be interested to know that a Senator from Massachusetts, Honorable David I. Walsh then Chairman of the Naval Affairs Committee, was most effective in securing legislation by Congress which ordered the Army and Navy Departments to investigate the Pearl Harbor disaster—an investigation conducted with all the "due process" safeguards for all interested parties not observed in other investigations or inquiries.

I sincerely hope that you will support the Roth/Biden Resolution.

Sincerely,

EDWARD B. HANIFY,
Ropes & Gray.

ADDITIONAL COSPONSORS

S. 38

At the request of Mr. CAMPBELL, the name of the Senator from Iowa (Mr. GRASSLEY) was added as a cosponsor of S. 38, a bill to amend the Internal Revenue Code of 1986 to phase out the estate and gift taxes over a 10-year period.

S. 74

At the request of Mr. DASCHLE, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. 74, a bill to amend the Fair Labor Standards Act of 1938 to provide more effective remedies to victims of discrimination in the payment of wages on the basis of sex, and for other purposes.

S. 218

At the request of Mr. MOYNIHAN, the name of the Senator from Pennsylvania (Mr. SPECTER) was added as a cosponsor of S. 218, a bill to amend the Harmonized Tariff Schedule of the United States to provide for equitable duty treatment for certain wool used in making suits.

S. 242

At the request of Mr. JOHNSON, the name of the Senator from Missouri (Mr. BOND) was added as a cosponsor of S. 242, a bill to amend the Federal Meat Inspection Act to require the labeling of imported meat and meat food products.

S. 249

At the request of Mr. ROBB, his name was added as a cosponsor of S. 249, a bill to provide funding for the National Center for Missing and Exploited Children, to reauthorize the Runaway and Homeless Youth Act, and for other purposes.

S. 322

At the request of Mr. CAMPBELL, the name of the Senator from New Jersey

(Mr. TORRICELLI) was added as a cosponsor of S. 322, a bill to amend title 4, United States Code, to add the Martin Luther King Jr. holiday to the list of days on which the flag should especially be displayed.

S. 327

At the request of Mr. HAGEL, the name of the Senator from Montana (Mr. BURNS) was added as a cosponsor of S. 327, a bill to exempt agricultural products, medicines, and medical products from U.S. economic sanctions.

S. 331

At the request of Mr. JEFFORDS, the name of the Senator from North Carolina (Mr. HELMS) was added as a cosponsor of S. 331, a bill to amend the Social Security Act to expand the availability of health care coverage for working individuals with disabilities, to establish a Ticket to Work and Self-Sufficiency Program in the Social Security Administration to provide such individuals with meaningful opportunities to work, and for other purposes.

S. 348

At the request of Ms. SNOWE, the name of the Senator from Connecticut (Mr. LIEBERMAN) was added as a cosponsor of S. 348, a bill to authorize and facilitate a program to enhance training, research and development, energy conservation and efficiency, and consumer education in the oilheat industry for the benefit of oilheat consumers and the public, and for other purposes.

S. 387

At the request of Mr. MCCONNELL, the name of the Senator from Pennsylvania (Mr. SANTORUM) was added as a cosponsor of S. 387, a bill to amend the Internal Revenue Code of 1986 to provide an exclusion from gross income for distributions from qualified State tuition programs which are used to pay education expenses.

S. 414

At the request of Mr. GRASSLEY, the name of the Senator from West Virginia (Mr. ROCKEFELLER) was added as a cosponsor of S. 414, a bill to amend the Internal Revenue Code of 1986 to provide a 5-year extension of the credit for producing electricity from wind, and for other purposes.

S. 446

At the request of Mrs. BOXER, the names of the Senator from Massachusetts (Mr. KENNEDY) and the Senator from Minnesota (Mr. WELLSTONE) were added as cosponsors of S. 446, a bill to provide for the permanent protection of the resources of the United States in the year 2000 and beyond.

S. 459

At the request of Mr. BREAUX, the names of the Senator from Colorado (Mr. ALLARD) and the Senator from Rhode Island (Mr. REED) were added as cosponsors of S. 459, a bill to amend the Internal Revenue Code of 1986 to increase the State ceiling on private activity bonds.

S. 472

At the request of Mr. GRASSLEY, the names of the Senator from Iowa (Mr.

HARKIN) and the Senator from Louisiana (Ms. LANDRIEU) were added as cosponsors of S. 472, a bill to amend title XVIII of the Social Security Act to provide certain medicare beneficiaries with an exemption to the financial limitations imposed on physical, speech-language pathology, and occupational therapy services under part B of the medicare program, and for other purposes.

S. 512

At the request of Mr. GORTON, the name of the Senator from Virginia (Mr. WARNER) was added as a cosponsor of S. 512, a bill to amend the Public Health Service Act to provide for the expansion, intensification, and coordination of the activities of the Department of Health and Human Services with respect to research on autism.

S. 531

At the request of Mr. ABRAHAM, the names of the Senator from Nevada (Mr. BRYAN), the Senator from Maine (Ms. SNOWE), and the Senator from Tennessee (Mr. THOMPSON) were added as cosponsors of S. 531, a bill to authorize the President to award a gold medal on behalf of the Congress to Rosa Parks in recognition of her contributions to the Nation.

S. 541

At the request of Ms. COLLINS, the name of the Senator from Maine (Ms. SNOWE) was added as a cosponsor of S. 541, a bill to amend title XVIII of the Social Security Act to make certain changes related to payments for graduate medical education under the medicare program.

S. 566

At the request of Mr. LUGAR, the name of the Senator from Arkansas (Mrs. LINCOLN) was added as a cosponsor of S. 566, a bill to amend the Agricultural Trade Act of 1978 to exempt agricultural commodities, livestock, and value-added products from unilateral economic sanctions, to prepare for future bilateral and multilateral trade negotiations affecting United States agriculture, and for other purposes.

S. 631

At the request of Mr. DEWINE, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 631, a bill to amend the Social Security Act to eliminate the time limitation on benefits for immunosuppressive drugs under the medicare program, to provide continued entitlement for such drugs for certain individuals after medicare benefits end, and to extend certain medicare secondary payer requirements.

S. 660

At the request of Mr. BINGAMAN, the name of the Senator from Vermont (Mr. LEAHY) was added as a cosponsor of S. 660, a bill to amend title XVIII of the Social Security Act to provide for coverage under part B of the medicare program of medical nutrition therapy services furnished by registered dietitians and nutrition professionals.

S. 664

At the request of Mr. CHAFEE, the name of the Senator from Pennsylvania (Mr. SANTORUM) was added as a cosponsor of S. 664, a bill to amend the Internal Revenue Code of 1986 to provide a credit against income tax to individuals who rehabilitate historic homes or who are the first purchasers of rehabilitated historic homes for use as a principal residence.

S. 732

At the request of Mr. TORRICELLI, the names of the Senator from North Carolina (Mr. HELMS) and the Senator from New Jersey (Mr. LAUTENBERG) were added as cosponsors of S. 732, a bill to require the Inspector General of the Department of Defense to conduct an audit of purchases of military clothing and related items made during fiscal year 1998 by certain military installations of the Army, Navy, Air Force, and Marine Corps.

S. 767

At the request of Mr. ABRAHAM, his name was added as a cosponsor of S. 767, a bill to amend the Internal Revenue Code of 1986 to provide a 2-month extension for the due date for filing a tax return for any member of a uniformed service on a tour of duty outside the United States for a period which includes the normal due date for such filing.

At the request of Mr. COVERDELL, the names of the Senator from Kansas (Mr. BROWNBACK), the Senator from Vermont (Mr. JEFFORDS), the Senator from Nevada (Mr. REID), the Senator from Ohio (Mr. DEWINE), and the Senator from North Carolina (Mr. HELMS) were added as cosponsors of S. 767, *supra*.

At the request of Mr. COVERDELL, the name of the Senator from Texas (Mrs. HUTCHISON) was withdrawn as a cosponsor of S. 767, *supra*.

S. 779

At the request of Mr. ABRAHAM, the name of the Senator from Vermont (Mr. JEFFORDS) was added as a cosponsor of S. 779, a bill to provide that no Federal income tax shall be imposed on amounts received by Holocaust victims or their heirs.

S. 784

At the request of Mr. ROCKEFELLER, the names of the Senator from North Carolina (Mr. HELMS) and the Senator from Mississippi (Mr. COCHRAN) were added as cosponsors of S. 784, a bill to establish a demonstration project to study and provide coverage of routine patient care costs for medicare beneficiaries with cancer who are enrolled in an approved clinical trial program.

S. 786

At the request of Ms. MIKULSKI, the name of the Senator from Hawaii (Mr. INOUE) was added as a cosponsor of S. 786, a bill to amend title II of the Social Security Act to provide that a monthly insurance benefit thereunder shall be paid for the month in which the recipient dies, subject to a reduction of 50 percent if the recipient dies

during the first 15 days of such month, and for other purposes.

S. 788

At the request of Mr. BURNS, the name of the Senator from Missouri (Mr. BOND) was added as a cosponsor of S. 788, a bill to amend the Federal Meat Inspection Act to provide that a quality grade label issued by the Secretary of Agriculture may not be used for imported meat and meat food products.

SENATE CONCURRENT RESOLUTION 22

At the request of Mr. DODD, the names of the Senator from Connecticut (Mr. LIEBERMAN), the Senator from New Jersey (Mr. TORRICELLI), and the Senator from Louisiana (Mr. BREAUX) were added as cosponsors of Senate Concurrent Resolution 22, a concurrent resolution expressing the sense of the Congress with respect to promoting coverage of individuals under long-term care insurance.

SENATE RESOLUTION 22

At the request of Mr. CAMPBELL, the names of the Senator from Louisiana (Ms. LANDRIEU), the Senator from Indiana (Mr. BAYH), the Senator from Missouri (Mr. ASHCROFT), and the Senator from California (Mrs. BOXER) were added as cosponsors of Senate Resolution 22, a resolution commemorating and acknowledging the dedication and sacrifice made by the men and women who have lost their lives serving as law enforcement officers.

SENATE RESOLUTION 59

At the request of Mr. LAUTENBERG, the names of the Senator from Illinois (Mr. DURBIN), and the Senator from Connecticut (Mr. LIEBERMAN) were added as cosponsors of Senate Resolution 59, a bill designating both July 2, 1999, and July 2, 2000, as "National Literacy Day."

SENATE RESOLUTION 68

At the request of Mrs. BOXER, the names of the Senator from New York (Mr. SCHUMER), the Senator from Pennsylvania (Mr. SANTORUM), the Senator from Maine (Ms. SNOWE), and the Senator from Pennsylvania (Mr. SPECTER) were added as cosponsors of Senate Resolution 68, a resolution expressing the sense of the Senate regarding the treatment of women and girls by the Taliban in Afghanistan.

SENATE RESOLUTION 71

At the request of Mr. ABRAHAM, the name of the Senator from Georgia (Mr. COVERDELL) was added as a cosponsor of Senate Resolution 71, a resolution expressing the sense of the Senate rejecting a tax increase on investment income of certain associations.

AMENDMENT NO. 210

At the request of Mr. DOMENICI his name was added as a cosponsor of amendment No. 210 proposed to S. Con. Res. 20, an original concurrent resolution setting forth the congressional budget for the United States Government for fiscal years 2000 through 2009.

SENATE CONCURRENT RESOLUTION 26—EXPRESSING THE SENSE OF THE CONGRESS THAT THE CURRENT FEDERAL INCOME TAX DEDUCTION FOR INTEREST PAID ON DEBT SECURED BY A FIRST OR SECOND HOME SHOULD NOT BE FURTHER RESTRICTED

Mr. ASHCROFT submitted the following concurrent resolution; which was referred to the Committee on Finance:

S. CON. RES. 26

Whereas homeownership is a fundamental American ideal, which promotes social and economic benefits beyond the benefits that accrue to the occupant of the home;

Whereas homeownership is an important factor in promoting economic security and stability for American families;

Whereas it is proper that the policy of the Federal Government is, and should continue to be, to encourage homeownership;

Whereas the rate of homeownership grew from 64.7 percent of households in 1995 to 67 percent in 1998;

Whereas the housing needs of the population will change as the population ages;

Whereas the greatest growth sectors in homeownership are minorities and first-time homebuyers;

Whereas the level of homeownership among foreign-born naturalized citizens who have been in the United States for at least 6 years is the same as the level of homeownership of the Nation as a whole (67 percent in 1998);

Whereas the value of a home represents a valuable source of savings for a family;

Whereas the provisions related to homeownership are among the simplest and most easily administered provisions of the Internal Revenue Code of 1986;

Whereas the current Federal income tax deduction for interest paid on debt secured by a first home has been a valuable cornerstone of this Nation's housing policy for most of this century and may well be the most important component of housing-related tax policy in America today;

Whereas the current Federal income tax deduction for interest paid on debt secured by second homes is of crucial importance to the economies of communities in each of the 50 States: Now, therefore, be it

Resolved by the Senate (the House of Representatives concurring), That it is the sense of Congress that the Federal income tax deduction for interest paid on debt secured by a first or second home should not be further restricted.

Mr. ASHCROFT. Mr. President, on this April 15, Tax Day 1999, I rise in support of one aspect of our deservedly maligned tax code—the mortgage interest deduction. The mortgage interest deduction provides invaluable assistance to American families seeking the stability and comfort of a home they can call their own.

I purchased my first home, a small fieldstone farmhouse in the Ozarks, in the Spring of 1967, just before proposing to my wife, Janet. Like most families, paying for it was the single largest task in our young lives. It was, with the wisdom of 30 plus years, a transformational event. For it represented our first real taste of what James Truslow Adams called the “American Dream.”

The experience Janet and I had paying for that farm is not uncommon. In fact, the largest debt most families take on in their lifetimes is a home. Two-thirds of Americans own a home, as do approximately 80 percent of Americans over the age of 50 (unfortunately, Janet and I now fall into both categories). This represents real progress. In 1940, fully 56 percent of Americans were renters. Clearly, America has come a long way.

People buy homes for different reasons. For us, our Ozark farmhouse offered many things: a place of safety to raise a family, the potential of financial security, a sense of community. As I travel across this great country, couples of all ages suggest that they are looking for the same things Janet and I sought over a quarter century ago. They seem to know, as we did, that buying a home is among the essential steps a family takes to ensure stability and prosperity in their lives.

Unfortunately, while homes are a worthwhile investment, they also are expensive. Real estate experts recommend that families buy homes valued at over three times their annual income—a sum far greater than what families could pay back in a year, or two, or even five. So, most Americans take out a mortgage. It is, frequently, a commitment to repay the loan (with interest) over a 30-year period.

Historically, the Federal Government has encouraged such behavior. It has done so to promote stable families in stable homes. Through the home mortgage tax deduction, one of the best and most praise-worthy parts of our highly-flawed tax code, the government allows taxpayers to deduct the cost of interest on their mortgages from their income taxes. In the early years of a mortgage, nearly 90 percent of payments go to interest charges and are therefore tax deductible.

The home mortgage deduction not only encourages home buying, it also helps to promote community and family. In my home state of Missouri, 526,744 tax filers claim the interest deduction out of 2,416,434 returns. These are families trying to build their homes, getting what advantages they can out of the overly-burdensome tax code.

Across the rest of the country, homeownership is an important factor in promoting economic security and stability for American families. In fact, homeownership is one of the most valuable sources of saving for American families and, unlike other forms of saving, it is encouraged and facilitated by our tax code.

The home mortgage deduction is also of great assistance to many of our citizens who are trying hardest to establish the stability and security of homeownership. The greatest growth sectors in homeownership today are among minorities and first-time homebuyers, who are frequently just on the cusp of attaining the American dream.

Similarly, immigrants, who come to this country seeking a new way of life,

are beneficiaries of the mortgage deduction. In fact, the level of homeownership among foreign-born naturalized citizens who have been in the United States for at least six years is the same as the level of homeownership of the Nation as a whole. When families such as these, who are new to our shores, prosper, we as a nation prosper.

In short, the home mortgage deduction is an important benefit to citizens across this great land. It is in our national interest to maintain this portion of the tax code so that new generations can also experience the safety and security of homeownership. I urge my colleagues to join me in support of this resolution.

SENATE RESOLUTION 77—COMMENDING AND CONGRATULATING THE UNIVERSITY OF CONNECTICUT HUSKIES FOR WINNING THE 1999 NCAA MEN'S BASKETBALL CHAMPIONSHIP

Mr. DODD (for himself and Mr. LIBERMAN) submitted the following resolution; which was considered and agreed to:

S. RES. 77

Whereas the University of Connecticut men's basketball team capped a remarkable season by defeating the top-ranked Duke Blue Devils 77-74, on March 29, 1999, in St. Petersburg, Florida, to win its 1st national championship in its 1st “Final Four” appearance;

Whereas the Huskies finished with a regular season record of 34-2, the best in the program's proud 96 years of competition;

Whereas the Huskies firmly established themselves as the dominant team of the decade in the storied Big East Conference, winning their 6th regular season title and their 4th tournament championship of the 1990s;

Whereas UConn's Richard “Rip” Hamilton distinguished himself in the championship game and throughout the season as one of the premier players in all of college basketball, winning his 2d Big East Player of the Year award, earning 1st team All-America honors, and closing out a spectacular offensive performance in the NCAA tournament by being named the most valuable player of the Final Four.

Whereas UConn's senior co-captain Ricky Moore distinguished himself as one of the Nation's top defensive players, personifying the grit, determination, and fierce will to win that carried the Huskies throughout the year;

Whereas UConn coach Jim Calhoun instilled in his players an unceasing ethic of dedication, sacrifice, and teamwork in the pursuit of excellence, and instilled in the rest of us a renewed appreciation of what it means to win with dignity, integrity, and true sportsmanship;

Whereas the Huskies' thrilling victory in the NCAA championship game enraptured their loyal and loving fans from Storrs to Stamford, taking “Huskymania” to new heights and filling the State with an overwhelming sense of pride, honor, and community;

Whereas the UConn basketball team's national championship spotlighted one of the Nation's premier State universities, that is committed to academic as well as athletic excellence: Now, therefore be it

Resolved, That the Senate commends and congratulates the Huskies of the University